

EXHIBIT 336

DAVIS CONDER ENDERLE & SLOAN, INC.
CONSULTING ACTUARIES

February 28, 2002

Mr. William L. Morgan
Vice President, Human Resources
Meriter Health Services, Inc.
202 S. Park Street
Madison, WI 53715-1599

Dear Bill:

Enclosed is an invoice for our work from November 2001 through January 2002. The invoice covers consulting and pension administration work. In general, charges for pension administration can be charged to a pension plan's trust. Meriter Health Services, as plan administrator, should determine whether that billing practice is appropriate.

If you have any questions or need anything further, please call.

Sincerely,



Gordon C. Enderle
Principal

GCE:sms
Enclosure

OK
From Basis
Plan
W. Morgan

DAVIS CONDER ENDERLE & SLOAN, INC.
CONSULTING ACTUARIES

INVOICE

Mr. William Morgan
Meriter Health Services

February 28, 2002

<u>Dates</u>	<u>Description</u>	<u>Amount</u>
11/01/01 - 1/31/02	<ul style="list-style-type: none">• Preparation and meeting on December 3, 2001 discussing pension plan background and actuarial valuation basics (GCE 31.75 hours)	N/C
	<ul style="list-style-type: none">• Consulting on cash balance plan administration issues (GCE 1.25 hours, HSC 1.0 hours)	<u>788</u>
	Total	<u>\$788</u>

Staff Code

GCE: Gordon C. Enderle	MRJ: Mark R. Juneau	AMS: Anne M. Shaver
KRB: Kathleen R. Bernreuter	GSB: Gary S. Bakker	Sec: Secretarial / Clerical

Please remit a copy of this invoice with your check to the address shown below. All amounts are due 30 days from invoice date -- a finance charge of 1% per month will accrue on amounts outstanding past 30 days. EIN for Davis Conder Enderle & Sloan, Inc. is 36-3823510.

January 22, 2002

Dear Mary:

Enclosed is an invoice for work done by Davis Conder Enderle & Sloan, Inc. Please charge to the money market pension account # 000016540103.

If you have any questions or need anything further, please call Kate at 267-6566.

Sincerely,



Kate LaLonde

**Meriter Health Enclosure
Services, Inc.**
202 South Park Street
Madison, WI 53715-1596
608 267-6000
www.meriter.com

DAVIS CONDER ENDERLE & SLOAN, INC.

CONSULTING ACTUARIES

December 21, 2001

Mr. Thomas A. Hoffner
LaFollette Godfrey & Kahn
P.O. Box 2719
Madison, WI 53701-2719

Dear Tom:

Enclosed is an invoice for our work in November 2001 regarding Meriter Health Services. The charges on this invoice are consistent with our 11/19/01 letter outlining the administrative review of Meriter's cash balance plan.

If you have any questions or need anything further, please call.

Sincerely,



Gordon C. Enderle
Principal

GCE:sms
Enclosure

DAVIS CONDER ENDERLE & SLOAN, INC.
CONSULTING ACTUARIES

INVOICE

Mr. Thomas A. Hoffner
LaFollette Godfrey & Kahn

December 21, 2001

<u>Dates</u>	<u>Description</u>	<u>Amount</u>
11/01/01 - 11/30/01	• Work-in-progress on administrative review of cash balance plan in accordance with 11/19/01 letter (GCE 14.5 hours, HSC 13.5 hours, SJR 1.5 hours, GSB 2.25 hours, MRJ 1.0 hours, TL 4.0 hours)	\$10,833
	Total	\$10,833

may -

Please charge to money
market account #000016540103

Administrative GCE
2001

X 

William L. Morgan, VP Human Resources

Staff Code

GCE: Gordon C. Enderle
GSB: Gary S. Bakker
Sec: Secretarial / Clerical

HSC: Harold S. Cooper
MRJ: Mark R. Juneau

SJR: Steven J. Rueschhoff
TL: Troy Leo

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